Middle East

Investing in Egypt

The most populous Arab market. Investment Law No. 72 of 2017 treats foreign and Egyptian investors equally, offers tax incentives by region and sector, and a “Golden License” for strategic projects.



The Iconic Tower and the central business district in the New Administrative Capital, June 2023. Photo: Mohamed Ouda — Wikimedia Commons, CC BY-SA 4.0.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	22.5%[1][2]	Tax on the profits of companies operating in Egypt, according to GAFI. The Investment Law deducts 50% or 30% of investment costs from taxable net profits for up to seven years, depending on the geographic sector and project type.
VAT	14%[3]	The standard rate since the start of fiscal year 2017/2018; 5% on machinery and equipment used in production except buses and passenger cars; exports zero-rated (Article 3).
Foreign ownership	Equal treatment with Egyptian investors[2]	The state guarantees foreign investors the same treatment as national investors (Article 3), with the right to set up, fund from abroad without restriction, own the project and transfer profits and liquidation proceeds (Article 6).
Investment legal framework	Investment Law No. 72 of 2017[2]	Applied by the General Authority for Investment and Free Zones; amended by Law No. 141 of 2019 and Law No. 160 of 2023.
Foreign property ownership	*Under verification*	
Investor residency	Residence for the project term[2]	The state grants non-Egyptian investors residence for the term of the project under the relevant laws (Article 3 of the Investment Law). Property-linked residency terms are under verification.

Criterion	Value	Details as in the source
Free & economic zones	1% or 2% fee instead of taxes[24]	Free zone projects and their dividends are outside the tax and fee laws and pay a fee instead: in public free zones, 2% of goods value on entry for storage projects and 1% on exit for manufacturing and assembly (Article 41). The Suez Canal Economic Zone offers a 50% deduction of investment costs for 7 years.

Official bodies

- **General Authority for Investment and Free Zones (GAFI)** — Company formation, incentives and free zones · www.gafi.gov.eg
- **Invest in Egypt** — Investor information, laws and opportunities · www.investinegypt.gov.eg
- **Egyptian Tax Authority** — Income tax and VAT · www.eta.gov.eg

Sources

1. Snapshot of Egypt — General Authority for Investment and Free Zones (2022 edition)
2. Investment Law No. 72 of 2017 — GAFI English translation (including Law No. 160 of 2023 amendments)
3. Value Added Tax Law No. 67 of 2016 — Egyptian Tax Authority translation (updated to 15 January 2023)
4. Special Economic Zones incentives — General Authority for Investment and Free Zones (Official page, August 2026)

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